

COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
For the Year Ended December 31, 2005

	Fleet Maintenance	Insurance
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash received from customers	\$ 249,072	\$ 1,075,295
Cash received for replacement	1,631,286	-
Cash payments to suppliers	(428,120)	(642,791)
Cash payments to employees	(573,685)	(215,048)
Internal activity - payments to other funds	(287,639)	(21,856)
Other operating receipts and payments	-	(124,387)
Net cash provided (used) by operating activities	<u>590,914</u>	<u>71,213</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Transfers out	-	-
Net cash used by noncapital financing activities	<u>-</u>	<u>-</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Acquisition and construction of capital assets	(309,533)	-
Proceeds from sale of capital assets	<u>25,133</u>	<u>-</u>
Net cash used for capital and related financing activities	<u>(284,400)</u>	<u>-</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Investment purchases	(436,116)	(72,819)
Interest on investments	<u>124,278</u>	<u>8,530</u>
Net cash provided (used) in investing activities	<u>(311,838)</u>	<u>(64,289)</u>
Net increase (decrease) in cash and cash equivalents	(5,324)	6,924
Cash and cash equivalents-beginning of year	<u>417,856</u>	<u>29,256</u>
Cash and cash equivalents-end of year	<u>\$ 412,532</u>	<u>\$ 36,180</u>
Cash at the end of the year consists of:		
Operating fund cash	412,532	34,604
Customer deposits	-	1,576
Total cash at end of year	<u>\$ 412,532</u>	<u>\$ 36,180</u>

Medical Self-Insurance	Workman's Compensation	Information Technology	Total
\$ 5,308,398	\$ 444,317	\$ 2,596,446	\$ 9,673,528
-	-	-	1,631,286
(5,484,113)	(587,460)	(556,349)	(7,698,833)
-	-	(1,719,883)	(2,508,616)
-	-	(193,399)	(502,894)
563,788	-	-	439,401
388,073	(143,143)	126,815	1,033,872
(98,252)	-	-	(98,252)
(98,252)	-	-	(98,252)
-	-	(13,779)	(323,312)
-	-	-	25,133
-	-	(13,779)	(298,179)
(332,271)	158,820	-	(682,386)
51,447	1,273	-	185,528
(280,824)	160,093	-	(496,858)
8,997	16,950	113,036	140,583
83,317	14,787	375,061	920,277
\$ 92,314	\$ 31,737	\$ 488,097	\$ 1,060,860
92,119	31,737	488,097	1,059,089
195	-	-	1,771
\$ 92,314	\$ 31,737	\$ 488,097	\$ 1,060,860

COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
For the Year Ended December 31, 2005

	Fleet Maintenance	Insurance
Reconciliation of operating income to net cash provided by operating activities:		
Operating income (loss)	\$ (300,115)	\$ 192,138
Adjustments to reconcile operating income to net cash provided by operating activities:		
Depreciation	927,889	-
Decrease in inventory	3,948	-
Increase in prepaid expenses	-	(124,387)
Increase (decrease) in accounts payable	(50,270)	835
Decrease in employee wages payable	16,610	2,142
Increase (decrease) in employee vacations payable	(7,148)	(1,091)
Increase (decrease) in customer deposits payable	-	1,576
Reclassify other income	-	-
Net cash provided (used) by operating activities	\$ <u>590,914</u>	\$ <u>71,213</u>

Medical Self-Insurance	Workman's Compensation	Information Technology	Total
\$ (459,279)	\$ (219,646)	\$ 129,568	\$ (657,334)
-	-	12,324	940,213
-	-	-	3,948
-	-	-	(124,387)
283,814	76,503	(48,741)	262,141
-	-	9,898	28,650
-	-	23,766	15,527
(250)	-	-	1,326
563,788	-	-	563,788
<u>\$ 388,073</u>	<u>\$ (143,143)</u>	<u>\$ 126,815</u>	<u>\$ 1,033,872</u>

Noncash investing, capital and financing activities:

Other funds of the city transferred vehicles valued at	\$ 28,494
The fair value of investments in the Fleet Maintenance Fund decreased by	(2,857)
The fair value of investments in the Insurance Fund decreased by	(221)
The fair value of investments in the Medical Self-Insurance Fund decreased by	(1,209)